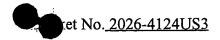
sa. Serial No. 09/073,138





The Commissioner is hereby authorized to charge any additional fees which may be required for this amendment, or credit any overpayment to Deposit Account No. 13-4500, Order No. 2026-4205.

In the event that an extension of time is required, or which may be required in addition to that requested in a petition for an extension of time, the Commissioner is requested to grant a petition for that extension of time which is required to make this response timely and is hereby authorized to charge any fee for such an extension of time or credit any overpayment for an extension of time to Deposit Account No. 13-4500, Order No. 2026-4205. A DUPLICATE OF THIS SHEET IS ATTACHED.

Respectfully submitted,

MORGAN & FINNEGAN, L.L.P.

By:

Dorothy R. Auth Reg. No. 36,434

Dated: April 26, 2000

MORGAN & FINNEGAN, L.L.P. 345 Park Avenue New York, N.Y. 10154 (212) 415-8564

